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American Stock Exchange 86 Trinky Place New York, NY 10006-1872

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January 29, 2007

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

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THOMSON FINANCIAL

Dear Mr. Johnson:

This is to certify that on January 26, 2007 the American Stock Exchange LLC (the "Exchange") received from NTR Acquisition Co. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Units, each consisting of one share of Common Stock and one Warrant

Common Stock, par value \$0.001 per share

Warrants, exercisable for Common Stock at an exercise price of \$7.50 per share

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Managing Director

Listing Qualifications Department

cc: Herbert Scholl